United States Gypsur Company
P.O. Box 570160
Sigurd, UT 84657
435 896-2400
Fax: 435 896-2407

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CC. Lynn



December 5, 2007

Lynn Kunzler
Environmental Scientist/Reclamation Biologist
State of Utah Department of Natural Resources
Division of Oil, Gas, and Mining
1594 West North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, Utah 84114-5801

Subject: Review of Updated Reclamation Plan Maps and Bond Revision, U.S. Gypsum, Company, Jumbo/Jensen Mine, M/014/008, Task ID#1731, Sevier County, Utah

Dear Mr. Kunzler:

During your visit to the Sigurd Quarry on November 21, 2007, you brought to our attention that there was an unexpected delay in completion of the Reclamation Plan. Due to change-over in personnel, your original response that was sent to Joe Crawford in June of 2007 was not received. Mr. Crawford is no longer employed with United States Gypsum Company. Forwarding contacts were given by Joe Crawford to your department prior to his departure.

We will submit a response to your June 28, 2007 review during the first quarter of 2008. If you have any questions or concerns, please contact Josh Reese, Quarry Engineer, at (435) 896-2423 or <a href="mailto:jreese@usg.com">jreese@usg.com</a>.

Sincerely,

Bruce Allen
Plant Manager

United States Gypsum Company

Sigurd, Utah

RECEIVED

DEC 07 2007

DIV. OF OIL, GAS & MINING